

New York State Department of Taxation and Finance

Collection and Civil Enforcement Division Bankruptcy Section P.O. Box 5300 Albany, New York 12205-0100 Phone (518) 457-3160 Fax (518) 457-0617

05/03/2010

Clerk of the Court United States Bankruptcy Court Southern District of New York General Motors Corporatioin c/o The Garden City Group, Inc. 105 Mesess Road Melville, NY 11747

Re: Claim withdrawal for Saturn Corporation

Docket #: 09-50027

Dear Sir/Madam:

Please be advised that the New York State Department of Taxation and Finance is withdrawing the Original Administrative Expense proof of claim in the amount of \$24,637.40 with a statement date of 04/20/2010. There is no surviving Administrative expense period proof of claim.

U.S. BANKRUPTCY COURT

If you have any questions, please contact me at (518) 457-3160.

Sincerely,

Tax Compliance Representative

Kathleen Rous

cc: David Demeter